

## A C C O U N T

O F

FRAUDS committed in the Exportation of Corn  
from the *Orkneys*, discovered by *Walter Etherington*.

	Fraudulent Money.
THE Ship <i>Restoration</i> , <i>James Newgar</i> Master, measured by Mr. <i>Dent</i> , per Order of the Commissioners, and her Burden appears to be 32 Tuns in Hould; Premium for that Tonage is L. 32, notwithstanding the Mer- chant Exporter obtained a Debenture for L. 52 : 13 : 1 which is more than ought to be the Sum of - - - - -	20 13 1
The above Debenture, certified by <i>Thomas Dishington</i> Comptroller for Surveyer, and <i>John Sanders</i> for Land-Waiter.	
The said Ship loaded a second Time, and obtained a Debenture for L. 50 : 8 : 9, which is more than it ought to be the Sum of - - - - -	18 8 9
Certified by the same <i>Dishington</i> and <i>Sanders</i> .	
The said Ship loaded a Third Time, and obtained a Debenture for L. 44 : 00 : 7 which is more than it ought to be the Sum of - - - - -	12 00 7
	<hr/> L. 51 2 5 <hr/>

A Double of Mr. *Dent*'s Certificate to the Commissioners,

Leith 31. May 1722.

Honoured Sirs,

In Obedience to your Commands, I have measured the Ship *Restoration*, *James Newgar*  
Master, and finds that she contains Thirty seven Tuns. But as her Forecastle and Ca-  
bin are both taken off the Hold, I humbly presume that she cannot carry any more than  
Thirty two Tuns in her Hold,

Honoured Sirs,

Your most dutiful and most obedient Servant.  
*Tho. Dent*.

The Ship <i>Hunter</i> of <i>Kirkwall</i> , <i>William Frazer</i> Master, and <i>William Trail</i> Merchant, loaded in <i>Caithness</i> , and obtained a Debenture for L. 22 : 15 : 1. The Debenture certified by <i>Walter Etherington</i> Surveyer, and <i>Alexander Lindsay</i> Tide-Waiter -	00 00 00
The said Ship loaded a second Time in <i>Orkney</i> , and obtained a Debenture for L. 53 : 10 : 7 which is more than it ought to be the Sum of - - - - -	28 10 7
The Debenture certified by <i>Thomas Dishington</i> and <i>John Sanders</i> .	
The said Ship loaded a third Time in <i>Orkney</i> , and obtained a Debenture for L. 54 : 00 : 11 which is more than it ought to be the Sum of - - - - -	29 00 11
Certified by ditto <i>Dishington</i> and <i>Sanders</i> .	
The said Ship loaded a fourth Time in <i>Orkney</i> , and obtained a Debenture for L. 61 : 00 : 3 which is more than it ought to be the Sum of - - - - -	36 00 3
	<hr/> L. 93 11 10 <hr/>

Double of *William Frazer*'s Certificate at *Leith*, 25th May 1722.

These may certify the honourable Commissioners of His Majesty's Customs at *Edin-  
burgh*, that in the Month of September 1721, I loaded the said Vessel at the Port of  
*Thurso* in *Scrabster Road*, and the said Ship was fully loaded, and contained the Num-  
ber and Quantity of Two hundred and fifty Bolls of Bear and Meal. As Witness my  
Hand,

*William Frazer*, then Master.

N. B. That 250 Bolls is 200 Quarters, Premium for that Quantity, is,  
L. 25 : 00 : 00.

The Ship, <i>David</i> of <i>Sibbay</i> , <i>Thomas Trail</i> Master, the Merchant-Exporter ob- tained a Debenture (for L. 112 : 3 : 1 (which Ship being measured by Mr. <i>Dent</i> , appears to be only 94 Tons. Premium for that Tonage is L. 94, when fully loaded) which is more than it ought to be the Sum of - - - - -	18 3 1
The Debenture certified by <i>Thomas Dishington</i> and <i>Andrew Logan</i> .	
	<hr/> Fraudulent Money carried over L. 162 : 17 : 5 <hr/>

The said Ship loaded a second Time, and obtained a Debenture for L. 109 } Brought over L. 162 17 5  
 1 : 10 which is more than it ought to be the Sum of } 59 2 10  
 As appears by a Certificate under the Hands of the said Master, Thomas  
 Trail.

Double of Thomas Traill's CERTIFICATE.

" I Thomas Trail, Master of the David of Sibbay, do hereby certify and declare,  
 " That in the Month of July 1719, there were shipt on Board the said Ship,  
 " David Traill Merchant, 739 Barrels of Bear and 214 Voes of Meal, and  
 " 9 Barrels of Malt, Norway Measure and Weight, and no more, dated at  
 " Edinburgh 13 June 1722.

Thomas Traill.

N. B. That Each Barrel contains 4 Bushels, which makes Qrs. B. P.  
 369 Quarters, 4 Bushels, and 214 Voes of Meal, 36 369 : 4 : 00  
 Pound Weight to each Voe, and 32 Pound to a Bushel, 30 : 0 : 3  
 makes in all 30 Quarters and 3 Pecks, 399 : 4 : 3

Debenture for that Quantity amounts only to L. 49 : 19 : 0

William Williamson Mariner, maketh Oath, " That he was on Board the Ship,  
 " David of Sibbay, Thomas Traill Master, in July 1719, when the said Thomas  
 " Traill took in a Quantity of Bear and Meal in the Orkneys for Exportation, but  
 " the said Ship, at that same Time was but a little more than half loaded that  
 " Voyage  
 Edinburgh 19th April 1723.

William Williamson.

Jurat coram me, I. BOUGHTON virtute Comm. &c.

The said Ship loaded a third Time Robert Sinclair Master, and obtained a De-  
 benture in June 1721, for L. 74 : 00 : 7 which is more than it ought to be } 36 16 10  
 the Sum of - - - - -

Jurat Robert Sinclair, Master of the David of Sibbay, That in June 1721 there  
 was shipt on Board the said Ship 547 Barrels of Bear and 171 Voes of Oat-Meal,  
 and no more that Voyage.

And also in September 1721, shipt on Board the said Ship David of Sibbay 121  
 Barrels of Bear, and 45 Voes of Meal and no more that Voyage.

Robert Sinclair.

12. June 1723.

Jurat coram me I. BOUGHTON virtute Comm. &c.

N. B. That 547 Barrels bear is - - - - - Qrs. B. P. L.  
 That 171 Voes Oat Meal is, - - - - - 273 4 00 00  
 24 0 1 2

Debenture for that Cargo amounts only to L. 37 : 3 : 9. Q. 297 4 1 2

The said Ship loaded a fourth Time, Robert Sinclair Master, and obtained a De-  
 benture in September 1721 for L. 74 : 00 : 7 which is more than it ought to } 66 18 8  
 be the Sum of - - - - -  
 That 121 Barrels bear is, - - - - - 60 6 0 0 181 18 4  
 That 45 Voes of Meal is - - - - - 6 2 2 0

Debenture for that Cargo amounts only to L. 8 : 7 : 7. 67 0 2 0

The Ship Anne and Betty of Bruntisland, John Haxton Master, measured by } 22 6 6  
 Mr. Dent, and appears to be 68 Tons, notwithstanding the Merchant Exporter  
 obtained a Debenture for L. 90 : 6 : 6 which is more than it ought to be }  
 the Sum of - - - - -

The said Ship loaded a second Time, and obtained a Debenture for L. 90 : 16, } 22 16 00  
 which is more than it ought to be the Sum of - - - - -

Both Debentures certified by Thomas Dishington and Andrew Logan

L. 45 2 6

Fraudulent Money carried over L. 389 : 18 : 3

Fraudulent Money.  
Brought over. 389 : 18 : 03

The Ship, the *Elisabeth* of *Leith*, *John Gelles* Master, measured by Mr. Dent, 63 Tuns, obtained a Debenture for L. 75 : 7 : 00. which is more than it ought to be the Sum of } 016 : 07 : 06

The *Jean* of *Calfsound*, *William Laing* Master, loaded in *Caithness*, and obtained a Debenture for L. 31 : 00 : 2 } 000 : 00 : 00

Debenture certify'd by *Walter Etherington* Surveyor, and *Alexander Lindsay* Tyde's-man.

The said Ship loaded again in *Orkney*, and obtained a Debenture for L. 62 : 19 : 04. which is more than it ought to be, the Sum of } 025 : 19 : 04

Said Ship loaded a third Time in *Orkney*, and obtained a Debenture for L. 55 : 11 : 06 which is more than it ought to be, the Sum of } 018 : 11 : 06

L. 044 : 10 : 10

The Ship *William* and *Robert*, *Robert Gray* Master, measured by Mr. Dent, 48 Tuns, including the Cabine and Forecastle, which when taken off, will reduce her Burden to 45 Tuns, or thereby. Notwithstanding the Merchant Exporter obtain'd a Debenture for L. 82 : 11 : 10 which is more than it ought to be, the Sum of } 037 : 11 : 10

The said Ship loaded a second Time in *Orkney*, and obtained a Debenture for L. 76 : 12 : 06 ( which is not yet paid ) but is more than it ought to be, the Sum of } 031 : 12 : 06

The said Ship loaded a third Time in *Orkney*, and obtained a Debenture for L. 81 : 05 : 03. which is more than it ought to be, the Sum of } 036 : 05 : 03

105 : 09 : 07

The Debenture certify'd by Collector *Dalmahoy* for Surveyor, and *Archibald Sutor* for Land-waiter.

The Ship, *Grizel* of *Leith*, *John Parish* Master, loaded in *Orkney*, and obtained a Debenture for L. 60 : 00 : 00. which is more than it ought to be, the Sum of } 030 : 15 : 00

Fraudulent Money to the Sum of L. 587 : 01 : 02  
and upwards.

Double of *George Gray's* Affidavit.

*George Gray*, Sailer and Pilot, on Board the *Grizel* of *Leith*, *John Parish* Master, maketh Oath, That in the Month of April or May last, the said *John Parish* took in a Loading of Corn and Meal in *Orkney*, for *Norway*, that he does not know what Quantity of Corn was ship'd on board that Ship, the same being in Bulk; but declares, that there were but Twelve Cassettes, each Cassette containing about one Boll and a Half of Meal.

*Jurat coram me apud*  
*Edin. 25. Martii, 1723.*

Mark of  
*George G. G. Gray.*

*J. Boughton, virtute Com. &c.*

N. B. Twelve Cassettes makes 9 Quarters, notwithstanding the Merchant Exporter got Debenture for 180 Quarters, and 4 Bushels of Meal.

Double of *Robert Owman's* Certificate.

Leith, 29 March, 1723.

These may certify the Honourable Commissioners of his Majesty's Customs, or whom it may concern, that the Ship, *Grizel* of *Leith*, *John Parish* Master, loaded in *Orkney* in April or May last, and had on Board the Number of, and Quantity of three hundred Bolls of Bear, or thereby, but not exceeding that Quantity of Bear, and only 12 Cassettes of Meal, each Cassette containing one Boll and a Half, but not more, as witness my Hand.

Mark of  
*George G. G. Gray* Witnesses.

Mark of  
*Robert R. O. Owman.*

The Ship *Jean* of *Edinburgh*, *James Strang* Master.

*George Gray* Mariner, maketh Oath, that he was a Sailor on Board the Ship, the *Jean* of *Edinburgh*, *James Strang* Master, in the Month of June 1721, when the said Master took on Board his said Ship one thousand Bushels of Salt, from the Lord Colvil's Pans at *Toryburn*, enter'd out for *Sweden*, *William Tolmy* Merchant, and afterwards took on Board at *Borrowstounness* sixty Bags of Meal, and ten Hogsheads of Tobacco for *Sweden* also; that the Ship sailed to the Highlands of Scotland, and there landed the Salt and Meal, and from thence returned to *Channery Road*, where the Tobacco was carried on Shore in Boats, so that no Part of the Goods was exported.

Mark of  
*George G. G. Gray*

*Jurat apud Edin. 10 April. 1723,*  
*coram Al. Legrand, virtut Com.*

N. B. If strict Enquiry be made, more Frauds may be discovered.

( E )

81 : 22 : 1902 : 1



This image shows a blank, aged, cream-colored page, likely an endpaper or flyleaf of a book. The paper has a slightly textured appearance with some minor discoloration and faint smudges, characteristic of old paper. The left edge of the page shows the binding of the book, and the overall tone is a warm, off-white or light beige.

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1940-1941



This image shows a blank, aged, cream-colored page, likely an endpaper or flyleaf of a book. The paper has a slightly textured appearance with some faint smudges and discoloration, characteristic of old paper. There is no text or other markings on the page.

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